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**KEVIN J. CURSEADEN
JOY TOPAZIAN MOORE**

Testimony of Joy Topazian Moore
IN OPPOSITION TO
SB877 re Tax on Legal Services.

As an attorney and an owner of a small business in Milford, Connecticut, and as a resident of Orange, Connecticut, I am writing to urge you to vote against any application of the State sales tax to legal services. While there are many reasons why a tax on legal services would be offensive, here are a few that I ask you to consider:

For many of our citizens, access to legal assistance is already difficult. A State tax on legal services will add another financial burden to those folks, and another barrier to access. And this proposed sales tax is targeted at individuals, since business to business services would be exempt! Many attorneys in our State already do their part by extending services to individuals in need and to charitable organizations on a pro bono basis, and that should and will continue. However, attorneys in small firms and solo practices simply cannot afford to increase the amount of pro bono services they provide and still keep their practices open for business. Existing legal aid services for the disadvantaged are already at or beyond capacity, and cannot absorb the increase either.

Access to an attorney is particularly critical for people who are experiencing a crisis or hardship in their lives. To place a tax on these services will add insult to injury for many of our citizens.

I can personally attest that it is becoming less and less economically viable to operate a small law firm in Connecticut, as the costs of regulatory compliance, technology requirements, and overhead continue to increase at an incredible pace. A sales tax on our services will put yet another administrative strain on my practice and many others.

Attorneys in small practices (making up almost half of the attorneys in Connecticut) make a positive contribution to the economy of our State that we do not want to lose – however this tax may be a tipping point for many attorneys who will choose to leave and practice in another State where living and working are more affordable.

I urge you to oppose this tax.

Respectfully,

Joy Topazian Moore